

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>CARLISLE</u> , IOWA DUE: December 1, 2016		16209100200000 City Clerk 195 N 1st Street, P O Box 430 Carlisle, Iowa 50047 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,773,563		1,773,563	1,808,679
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,773,563		1,773,563	1,808,679
Delinquent property taxes	0		0	0
TIF revenues	87,855		87,855	83,138
Other city taxes	53,756	0	53,756	16,573
Licenses and permits	154,925	0	154,925	128,350
Use of money and property	22,031	18,410	40,441	35,692
Intergovernmental	1,818,456	0	1,818,456	1,560,647
Charges for fees and service	444,885	3,913,330	4,358,215	4,367,360
Special assessments	209,626	0	209,626	66,039
Miscellaneous	49,365	216	49,581	101,462
Other financing sources	2,643,638	2,018,441	4,662,079	4,318,030
Total revenues and other sources	7,258,100	5,950,397	13,208,497	12,485,970
Expenditures and Other Financing Uses				
Public safety	1,137,089	0	1,137,089	1,200,132
Public works	625,494	0	625,494	648,626
Health and social services	1,273	0	1,273	2,500
Culture and recreation	475,000	0	475,000	527,010
Community and economic development	71,901	0	71,901	45,545
General government	474,623	0	474,623	485,592
Debt service	731,448	0	731,448	2,607,057
Capital projects	1,419,147	0	1,419,147	2,466,200
Total governmental activities expenditures	4,935,975	0	4,935,975	7,982,662
Business type activities	0	5,932,288	5,932,288	4,597,637
Total ALL expenditures	4,935,975	5,932,288	10,868,263	12,580,299
Other financing uses, including transfers out	258,261	338,312	596,573	1,431,009
Total ALL expenditures/And other financing uses	5,194,236	6,270,600	11,464,836	14,011,308
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,063,864	-320,203	1,743,661	-1,525,338
Beginning fund balance July 1, 2015	1,562,670	2,085,229	3,647,899	4,312,763
Ending fund balance June 30, 2016	3,626,534	1,765,026	5,391,560	2,787,425
Note - These balances do not include \$ <u>-13,444</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>0</u> held in agency funds which were not budgeted and are not available for city operations.				
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk ANDREW LENT		Telephone \longrightarrow	Area Code 515	Number 989-3224
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF CARLISLE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	1,036,816	190,696		546,051			1,773,563			1,773,563	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,036,816	190,696		546,051	0		1,773,563		T01	1,773,563	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,036,816	190,696		546,051	0	0	1,773,563			1,773,563	6			
7	TIF revenues			87,855				87,855		T01	87,855	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	16,843	2,194		6,298			25,335		T15	25,335	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	4,090	741		2,077			6,908		T15	6,908	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	18,838			2,675			21,513		T19	21,513	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes							0		T09	0	14			
15	TOTAL OTHER CITY TAXES	39,771	2,935	0	11,050	0	0	53,756	0		53,756	15			
16	Section B - LICENSES AND PERMITS	154,925						154,925		T29	154,925	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	3,114	0		3,333	142		6,589	7,228	U20	13,817	18			
19	Rents and royalties	15,442						15,442	11,182	U40	26,624	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	18,556	0	0	3,333	142	0	22,031	18,410		40,441	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CARLISLE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		478,993					478,993		C46	478,993	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	5,469				222,692		228,161		C89	228,161	49
50	Iowa Department of Transportation	10,154				913,163		923,317		C89	923,317	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	30,226	5,530		15,368			51,124		C89	51,124	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	45,849	484,523	0	15,368	1,135,855	0	1,681,595	0		1,681,595	60
61												61
62	Local grants and reimbursements											62
63	County contributions	18,314				20,000		38,314			38,314	63
64	Library service	38,626						38,626		D89	38,626	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	34,866						34,866		D89	34,866	66
67	City Foundation	390						390		D89	390	67
68	Carlisle Betterment	1,265						1,265			1,265	68
69	Donations	100				23,300		23,400			23,400	69
70	Total local grants and reimbursements	93,561	0	0	0	43,300	0	136,861	0		136,861	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	139,410	484,523	0	15,368	1,179,155	0	1,818,456	0		1,818,456	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	513,339	A91	513,339	73
74	Sewer							0	896,543	A80	896,543	74
75	Electric							0	2,503,448	A92	2,503,448	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	225,114						225,114		A81	225,114	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CARLISLE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees		5,000					5,000		A89	5,000	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	250						250		A89	250	92				
93	Ambulance charges	118,477						118,477		A89	118,477	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	10,309						10,309		A50	10,309	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	5,275						5,275		A03	5,275	98				
99	Library charges	771						771		A89	771	99				
100	Park, recreation, and cultural charges	78,410						78,410		A61	78,410	100				
101	Animal control charges	1,249						1,249		A89	1,249	101				
102	Other charges - Specify	30						30			30	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	439,885	5,000	0	0	0	0	444,885	3,913,330		4,358,215	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				209,626			209,626		U01	209,626	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	3,087						3,087		U99	3,087	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	5,146						5,146		U30	5,146	111				
112	Internal service charges	3,717						3,717		NR	3,717	112				
113	Other miscellaneous - Specify	21,777					1,625	23,402			23,402	113				
114	ENERGY DONATIONS	14,013						14,013	216		14,229	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	47,740	0	0	0	0	1,625	49,365	216		49,581	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CARLISLE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,877,103	683,154	87,855	785,428	1,179,297	1,625	4,614,462	3,931,956		8,546,418	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	7,297			18,343	2,100,091		2,125,731	1,939,775	NR	4,065,506	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	510,053			7,286	568		517,907	19,566		537,473	127				
128	Internal TIF loans and transfers in							0	59,100		59,100	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	517,350	0	0	25,629	2,100,659	0	2,643,638	2,018,441		4,662,079	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,394,453	683,154	87,855	811,057	3,279,956	1,625	7,258,100	5,950,397		13,208,497	132				
133												133				
134	Beginning fund balance July 1, 2015	860,685	229,628	-23,499	520,022	-69,938	45,772	1,562,670	2,085,229		3,647,899	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,255,138	912,782	64,356	1,331,079	3,210,018	47,397	8,820,770	8,035,626		16,856,396	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
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158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF CARLISLE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	692,029						692,029		E62	692,029	2		
3	Purchase of land and equipment	62,731						62,731		G62	62,731	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	122,213						122,213		E24	122,213	13		
14	Purchase of land and equipment	24,201						24,201		G24	24,201	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	154,016						154,016		E32	154,016	16		
17	Purchase of land and equipment	37,125						37,125		G32	37,125	17		
18	Building inspections — Current operation	38,360						38,360		E66	38,360	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	4,574						4,574		E32	4,574	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation		1,840					1,840		E89	1,840	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	1,135,249	1,840		0	0	0	1,137,089			1,137,089	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CARLISLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		396,164					396,164		E44	396,164	42
43	Purchase of land and equipment		17,275					17,275		G44	17,275	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	9,328						9,328		E44	9,328	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	202,727						202,727		E81	202,727	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	212,055	413,439		0	0	0	625,494			625,494	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CARLISLE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	1,273						1,273		E32	1,273	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,273	0		0	0	0	1,273			1,273	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CARLISLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	178,029						178,029		E52	178,029	122
123	Purchase of land and equipment	28,606						28,606		G52	28,606	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	104,170						104,170		E61	104,170	127
128	Purchase of land and equipment	3,427						3,427		G61	3,427	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	117,240						117,240		E61	117,240	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	1,398						1,398		E03	1,398	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	42,130						42,130		E61	42,130	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	475,000	0		0	0	0	475,000			475,000	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	20,573						20,573		E89	20,573	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	27,290						27,290		E29	27,290	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			24,038				24,038		E89	24,038	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	47,863	0	24,038	0	0	0	71,901			71,901	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CARLISLE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	14,393						14,393		E29	14,393	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	429,107						429,107		E23	429,107	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	31,123						31,123		E25	31,123	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	474,623	0	0	0	0	0	474,623			474,623	176
177	Section G — DEBT SERVICE				731,448			731,448			731,448	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	731,448	0	0	731,448			731,448	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,419,147		1,419,147			1,419,147	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	1,419,147	0	1,419,147			1,419,147	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,419,147	0	1,419,147			1,419,147	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,346,063	415,279	24,038	731,448	1,419,147	0	4,935,975			4,935,975	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CARLISLE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation							265,755	E91		265,755	198		
199	Purchase of land and equipment							106,496	G91		106,496	199		
200	Construction								F91		0	200		
201	Sewer and sewage disposal — Current operation							291,282	E80		291,282	201		
202	Purchase of land and equipment							72,241	G80		72,241	202		
203	Construction								F80		0	203		
204	Electric — Current operation							2,106,099	E92		2,106,099	204		
205	Purchase of land and equipment							1,000	G92		1,000	205		
206	Construction								F92		0	206		
207	Gas Utility — Current operation								E93		0	207		
208	Purchase of land and equipment								G93		0	208		
209	Construction								F93		0	209		
210	Parking — Current operation								E60		0	210		
211	Purchase of land and equipment								G60		0	211		
212	Construction								F60		0	212		
213	Airport — Current operation								E01		0	213		
214	Purchase of land and equipment								G01		0	214		
215	Construction								F01		0	215		
216	Landfill/Garbage — Current operation								E81		0	216		
217	Purchase of land and equipment								G81		0	217		
218	Construction								F81		0	218		
219	Hospital — Current operation								E36		0	219		
220	Purchase of land and equipment								G36		0	220		
221	Construction								F36		0	221		
222	Transit — Current operation								E94		0	222		
223	Purchase of land and equipment								G94		0	223		
224	Construction								F94		0	224		
225	Cable TV, telephone, Internet — Current operation								E03		0	225		
226	Purchase of land and equipment								G03		0	226		
227	Housing authority — Current operation								E50		0	227		
228	Purchase of land and equipment								G50		0	228		
229	Construction								F50		0	229		
230	Storm water — Current operation								E80		0	230		
231	Purchase of land and equipment								G80		0	231		
232	Construction								F80		0	232		
233												233		
234												234		
235												235		
236												236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CARLISLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,815,859		1,815,859	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	SEWER SUIT SETTLEMENT								1,094,819		1,094,819	246
247									178,737		178,737	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,932,288		5,932,288	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,346,063	415,279	24,038	731,448	1,419,147	0	4,935,975	5,932,288		10,868,263	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		199,161					199,161	338,312		537,473	255
256	Internal TIF loans/repayments and transfers out			59,100				59,100			59,100	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	199,161	59,100	0	0	0	258,261	338,312		596,573	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,346,063	614,440	83,138	731,448	1,419,147	0	5,194,236	6,270,600		11,464,836	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						47,397	47,397			47,397	263
264	Restricted				599,631			599,631			599,631	264
265	Committed							0			0	265
266	Assigned		3,160					3,160			3,160	266
267	Unassigned	909,075	295,182	-18,782		1,790,871		2,976,346			2,976,346	267
268	Total Governmental	909,075	298,342	-18,782	599,631	1,790,871	47,397	3,626,534			3,626,534	268
269	Proprietary								1,765,026		1,765,026	269
270	Total ending fund balance June 30, 2016	909,075	298,342	-18,782	599,631	1,790,871	47,397	3,626,534	1,765,026		5,391,560	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,255,138	912,782	64,356	1,331,079	3,210,018	47,397	8,820,770	8,035,626		16,856,396	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CARLISLE Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$		Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$			
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,434,635	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 2,505,901	29U 1,950,000	39U 1,544,844	49U	49U	49U 2,861,140	49U	I89 103,815	
3. Electric utility	19U 800,000	29U	39U 100,000	49U	49U	49U 700,000		I92 15,100	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 121,582	29U	39U 24,038	49U	49U 97,544	49U	49U	I89	
9. Other-Specify	19U 450,000	29U	39U 110,000	49U 340,000	49U	49U	49U	I89 14,850	
10.	19U 1,480,000	29U	39U 260,000	49U 1,220,000	49U	49U	49U	I89 41,690	
11.	19U 1,040,000	29U	39U 45,000	49U 895,000	49U	49U	49U	I89 16,168	
12.	19U 520,000	29U	39U 100,000	49U 420,000	49U	49U	49U	I89 10,452	
13.	19U	29U 1,015,000	39U	49U 1,015,000	49U	49U	49U	I89 19,500	
14.	19U	29U 1,120,000	39U	49U 1,120,000	49U	49U	49U	I89	
Total long-term debt	6,917,483	4,085,000	2,183,882	5,010,000	97,544	3,561,140	0	221,575	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	0				
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	207,189,975		x .05 = \$		10,359,499
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$	5,527,001	\$			36,555		5,563,556	
	REMARKS								
V98									